

165 - State Board of Accountancy

A001 Regulation of Public Accountants

As required by Chapter 18.04 RCW, the Board of Accountancy administers exams and issues licenses to certified public accountants (CPAs), CPA firms, and firm owners to ensure public protection and the reliability of financial information. The board establishes and audits compliance with education, examination, good character, ethics, and experience requirements prior to licensure. To continue to meet established performance standards and ethics requirements, the Board reviews and monitors charges against CPAs and firms, and audits compliance with continuing professional education requirements. The Board is funded by license fees paid by CPAs, firms, and firm owners.

	FY 2010	FY 2011	Biennial Total
FTE's	5.0	5.0	5.0
GFS	\$0	\$0	\$0
Other	\$758,000	\$602,000	\$1,360,000
Total	\$758,000	\$602,000	\$1,360,000

Statewide Result Area: Improve the economic vitality of businesses and individuals

Statewide Strategy: Provide consumer protection

Expected Results

To undertake on-site field review of 60 percent of firms receiving an unacceptable review grade. To reach 60 percent of Washington's population with consumer awareness information.

A002 Investigation of Public Accountants

The Board of Accountancy investigates complaints related to the compliance of certified public accountants (CPAs), CPA firms, and firm owners with technical and ethical standards. These standards are established in state and federal laws, board rules, and by various accounting standards boards; U.S. General Accounting Office; federal Office of Management and Budget; Securities and Exchange Commission; Internal Revenue Service; and American Institute of Certified Public Accountants. The board also investigates and takes action against individuals illegally posing as CPAs.

	FY 2010	FY 2011	Biennial Total
FTE's	4.6	4.6	4.6
GFS	\$0	\$0	\$0
Other	\$702,000	\$588,000	\$1,290,000
Total	\$702,000	\$588,000	\$1,290,000

Statewide Result Area: Improve the economic vitality of businesses and individuals

Statewide Strategy: Provide consumer protection

Appropriation Period: 2009-11 Activity Version: 2C - 2009-11 Enacted Recast

Expected Results

To maintain an average case load of 50 investigations.

A004 CPA Consumer Protection Information

The Board of Accountancy provides general and specific consumer protection information and is funded by license fees paid by CPAs, firms, and firm owners.

	FY 2010	FY 2011	Biennial Total
FTE's	1.7	1.7	1.7
GFS	\$0	\$0	\$0
Other	\$190,000	\$176,000	\$366,000
Total	\$190,000	\$176,000	\$366,000

Statewide Result Area: Improve the economic vitality of businesses and individuals

Statewide Strategy: Unknown Strategy

Expected Results

1. Minimum of 6 annual consumer forum presentations.
2. 75% consumer satisfaction with ease of access to, and usefulness of, Agency communications.
3. 75% consumer satisfaction with the timeliness of Agency response to complaints and the types and levels of Agency and Board imposed sanctions.

Appropriation Period: 2009-11 Activity Version: 2C - 2009-11 Enacted Recast

Grand Total

	FY 2010	FY 2011	Biennial Total
FTE's	11.3	11.3	11.3
GFS	\$0	\$0	\$0
Other	\$1,650,000	\$1,366,000	\$3,016,000
Total	\$1,650,000	\$1,366,000	\$3,016,000